

Message Text

UNCLASSIFIED

PAGE 01 STATE 120491
ORIGIN ABF-01

INFO OCT-01 ARA-10 EUR-12 EA-09 NEA-10 ISO-00 OPR-02
EB-07 A-01 /053 R

DRAFTED BY A/BF/OAG:DLQUAID, JR.:STP
APPROVED BY A/BF/OAG:JHSOUTHERLAND
A/O:BSAUNDERS
A/ALS:RWEISS
EUR/EX:JTULL
EA/EX:RSCARRITT
ARA/MGT:GKRIEGER
NEA/EX:JCONNOLLY
A/BF/DLWILLIAMSON
EB/IFD/OMA:TFORBORD

-----251605Z 039436 /44

R 251440Z MAY 77
FM SECSTATE WASHDC
TO AMEMBASSY TEHRAN
AMEMBASSY JIDDA
AMEMBASSY LONDON
AMEMBASSY CANBERRA
AMEMBASSY TOKYO
AMEMBASSY SINGAPORE
AMCONSUL HONG KONG
AMEMBASSY MANILA
AMEMBASSY BRASILIA
AMEMBASSY CARACAS
AMEMBASSY MEXICO
AMCONSUL DHAHRAN
AMCONSUL MELBOURNE
AMCONSUL SYDNEY
AMCONSUL SAO PAULO
AMCONSUL RIO DE JANEIRO
INFO AMCONSUL FRANKFURT
AMEMBASSY BANGKOK
AMEMBASSY PANAMA
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 STATE 120491

CINCPAC

UNCLAS STATE 120491

FRANKFURT FOR GAO EDER; CINCPAC FOR GAO SHELEY;

E.O. 11652: N/A

TAGS: AGAO, EFIN

SUBJECT: GAO REVIEW: "POTENTIAL IMPACT OF INCREASED
TAXATION OF AMERICANS OVERSEAS"

BANGKOK FOR GAO STAFFORD PANAMA FOR GAO DE MARCO

1. GAO HAS INITIATED SUBJECT REVIEW IN THE DEPARTMENT.
OBJECTIVE IS TO PROVIDE CONGRESS AN ASSESSMENT OF THE
CONSEQUENCES OF THE PROVISIONS OF THE TAX REFORM ACT OF
1976 WHICH DEAL WITH THE TAXATION OF AMERICANS OVERSEAS.
THIS ASSESSMENT SHOULD BE OF ASSISTANCE IN DETERMINING
WHETHER PROVISIONS FOR TAXING OVERSEAS INCOME SHOULD BE
CHANGED. THEY PLAN TO ASSESS THE IMPACT OF THE RELEVANT
PROVISIONS OF THE ACT ON:

--INDIVIDUAL AMERICANS OVERSEAS;

--U.S. COMPANIES THAT COMPENSATE EMPLOYEES FOR INCREASED
TAX;

--U.S. COMPANIES THAT DO NOT COMPENSATE FOR INCREASED TAX;

--THE U.S. BALANCE OF TRADE AND THE INFLUENCE OF AMERICAN
BUSINESS OVERSEAS; AND

--THE COST OF GOVERNMENT PROJECTS OVERSEAS.

THEY WILL ALSO LOOK INTO THE ISSUES RAISED BY TAXATION OF
SUCH OVERSEAS ALLOWANCES AS HOUSING, EDUCATION, AND HOME
UNCLASSIFIED

UNCLASSIFIED

PAGE 03 STATE 120491

LEAVE.

2. SUBJECT TO EMBASSIES CONCURRENCE, AS TO TIMING OF
VISIT, GAO WOULD LIKE TO VISIT ADDRESSEES IN ACCORDANCE
WITH SCHEDULE IN PAR. 3 BELOW. OVERSEAS WORK WILL ENTAIL
EXTENSIVE MEETINGS WITH U.S. COMPANIES AND THEIR
OVERSEAS EMPLOYEES, AMERICAN CHAMBERS OF COMMERCE, AND
APPROPRIATE FOREIGN GOVERNMENT OFFICIALS, AS WELL AS
MEETINGS WITH U.S. EMBASSY PERSONNEL.

3. PROPOSED SCHEDULE IS AS FOLLOWS: TEHRAN, JULY 5-22;
SAUDI ARABIA, JULY 25-AUG. 12; LONDON, JULY 25-AUG 12;
AUSTRALIA, JUNE 20-JULY 15; TOKYO, JUNE 20-JULY 8;
SINGAPORE, JULY 18-29; HONG KONG, JULY 11-29; MANILA,
JULY 11-29; BRAZIL, JUNE 27-JULY 22; CARACAS, JULY 5-22;
MEXICO, AUG. 1-19.

4. GAO OVERSEAS BRANCH DIRECTORS WILL ADVISE ADDRESSEES
OF ACTUAL DATES OF VISITS AND NAMES AND SECURITY

CLEARANCES OF AUDITORS AND ANY REQUIREMENT FOR
ADMINISTRATIVE ASSISTANCE.

5. DEPARTMENT WISHES TO BE FORTHCOMING AND ASSIST GAO
IN ACCORDANCE WITH GUIDELINES CONTAINED IN 4 FAM 930-934.
QUESTIONS OR PROBLEMS ARISING DURING COURSE OF REVIEW
SHOULD BE REFERRED TO THE DEPARTMENT. GAO AWARE THAT ANY
CONTACTS OUTSIDE OF USG OFFICIAL COMMUNITY ARE AT
DISCRETION OF AMBASSADOR AND TO BE ARRANGED FOR BY
EMBASSY. VANCE

UNCLASSIFIED

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: AUDITS, US CONGRESSIONAL PRESENTATIONS, TAXES, FOREIGN INVESTMENTS
Control Number: n/a
Copy: SINGLE
Sent Date: 25-May-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE120491
Document Source: CORE
Document Unique ID: 00
Drafter: DLQUAID, JR.:STP
Enclosure: n/a
Executive Order: N/A
Errors: n/a
Expiration:
Film Number: D770186-1247
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770518/aaaaapou.tel
Line Count: 126
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 47c1bc89-c288-dd11-92da-001cc4696bcc
Office: ORIGIN ABF
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 3
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 23-Dec-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2369913
Secure: OPEN
Status: <DBA CHANGED> mcm 20041006
Subject: US CONGRESSIONAL PRESENTATIONS
TAGS: AGAO, EFIN
To: TEHRAN JIDDA MULTIPLE
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/47c1bc89-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
22 May 2009
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009